

FYE 2009 Review - Annual Financial Report

School District: Clinton County
 Audit Firm Name: Wilson & Company, PSC.
 Date: 2/23/2010
 1st Audit Reviewer: Kem Delaney-Ellis
 2nd Audit Reviewer:

Date Generated: February 24, 2010 12:28:07 PM

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	2,599,666.15	2,602,517.30	-2,851.15	2,602,519.00	-1.70	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	2,728,586.92	-2,728,586.92	0.00	2,728,586.92	
Revenue (State) - 3XXX (Not 3900)	7,615,579.54	7,613,397.00	2,182.54	10,362,311.00	-2,748,914.00	Refer to page 11 of audit report
Revenue (Federal) - 4XXX	20,327.51	20,327.51	0.00	0.00	20,327.51	
Total Revenues	10,235,573.20	12,964,828.73	-2,729,255.53	12,964,830.00	-1.27	
Expenditures-Not including Transfers Out or On Behalf	9,761,447.77	9,761,447.77	0.00	12,659,278.00	-2,897,830.23	
Expenditures-On Behalf	0.00	2,728,586.92	-2,728,586.92	0.00	2,728,586.92	
Total Expenditures	9,761,447.77	12,490,034.69	-2,728,586.92	12,659,278.00	-169,243.31	
Excess (Deficiency) of Revenues Over Expenditures	474,125.43	474,794.04	-668.61	305,552.00	169,242.04	
Other Financing Sources - Not Transfers In	1,880.76	1,880.76	0.00	171,123.00	-169,242.24	The difference is Bond principal proceeds; refer to page 11 of audit report
Other Financing Sources - Transfers In Only - 52XX Transfers	155,108.55	155,108.55	0.00	155,109.00	-0.45	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	196,241.68	196,241.68	0.00	196,242.00	-0.32	
Total Other Financing Sources, Uses and Transfers	-39,252.37	-39,252.37	0.00	129,990.00	-169,242.37	
Net Change in Fund Balance	434,873.06	435,541.67	-668.61	435,542.00	-0.33	
Beginning Fund Balance - July 1	2,719,627.44	2,719,627.44	0.00	2,719,628.00	-0.56	
Ending Balance - June 30	3,154,500.50	3,155,169.11	-668.61	3,155,170.00	-0.89	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	2,728,586.92	-2,728,586.92	0.00	2,728,586.92	On behalf payments are not separated in audit report
On-Behalf Expenditures by Fund	0.00	2,728,586.92	-2,728,586.92	0.00	2,728,586.92	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	4,646.99	4,646.99	0.00	4,647.00	-0.01	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	1,282,884.10	1,282,884.10	0.00	1,282,884.00	0.10	
Revenue (Federal) – 4XXX	3,101,547.96	3,101,547.96	0.00	3,101,548.00	-0.04	
Total Revenues	4,389,079.05	4,389,079.05	0.00	4,389,079.00	0.05	
Expenditures-Not including Transfers Out and not 0280	4,306,793.05	4,306,793.05	0.00	4,306,793.00	0.05	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	4,306,793.05	4,306,793.05	0.00	4,306,793.00	0.05	
Excess (Deficiency) of Revenues Over Expenditures	82,286.00	82,286.00	0.00	82,286.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	31,826.00	31,826.00	0.00	31,826.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	114,112.00	114,112.00	0.00	114,112.00	0.00	
Total Other Financing Sources, Uses and Transfers	-82,286.00	-82,286.00	0.00	-82,286.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	18,149.53	18,149.53	0.00	0.00	18,149.53	
Revenue (State) – 3XXX	151,044.00	151,044.00	0.00	151,044.00	0.00	
Total Revenues	169,193.53	169,193.53	0.00	151,044.00	18,149.53	
Expenditures-Not including Transfers Out	82,036.34	82,036.34	0.00	82,037.00	-0.66	
Total Expenditures	82,036.34	82,036.34	0.00	82,037.00	-0.66	
Excess (Deficiency) of Revenues Over Expenditures	87,157.19	87,157.19	0.00	69,007.00	18,150.19	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	18,150.00	-18,150.00	Transfer from Debt Service to Capital Projects for Construction; refer to page 36 of audit report.
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	87,157.19	87,157.19	0.00	87,157.00	0.19	
Total Other Financing Sources, Uses and Transfers	-87,157.19	-87,157.19	0.00	-69,007.00	-18,150.19	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	220,262.00	220,262.00	0.00	220,262.00	0.00	
Revenue (State) – 3XXX	318,210.00	318,210.00	0.00	318,210.00	0.00	
Total Revenues	538,472.00	538,472.00	0.00	538,472.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	538,472.00	538,472.00	0.00	538,472.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	538,472.00	538,472.00	0.00	538,472.00	0.00	
Total Other Financing Sources, Uses and Transfers	-538,472.00	-538,472.00	0.00	-538,472.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	88,020.20	136,889.11	-48,868.91	-130,666.00	267,555.11	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	88,020.20	136,889.11	-48,868.91	-130,666.00	267,555.11	
Excess (Deficiency) of Revenues Over Expenditures	-88,020.20	-136,889.11	48,868.91	130,666.00	-267,555.11	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	32,722.47	32,722.47	0.00	32,722.00	0.47	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	267,555.00	-267,555.00	
Total Other Financing Sources, Uses and Transfers	32,722.47	32,722.47	0.00	-234,833.00	267,555.47	
Net Change in Fund Balance	-55,297.73	-104,166.64	48,868.91	-104,167.00	0.36	
Beginning Fund Balance - July 1	0.00	0.00	0.00	340,651.00	-340,651.00	Beginning balance to be determined
Ending Balance - June 30	-55,297.73	-104,166.64	48,868.91	236,484.00	-340,650.64	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	50.00	-50.00	
Revenue State (3XXX)	0.00	0.00	0.00	462,537.00	-462,537.00	Refer to page 42 of audit report
Total Revenues	0.00	0.00	0.00	462,587.00	-462,587.00	
Expenditures - Not Including Transfers Out	757,322.40	757,322.40	0.00	1,215,953.00	-458,630.60	
Total Expenditures	757,322.40	757,322.40	0.00	1,215,953.00	-458,630.60	
Excess (Deficiency) of Revenues Over Expenditures	-757,322.40	-757,322.40	0.00	-753,366.00	-3,956.40	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	757,322.40	757,322.40	0.00	757,323.00	-0.60	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	18,150.00	-18,150.00	Refer to page 42 of audit report
Total Other Financing Sources, Uses and Transfers	757,322.40	757,322.40	0.00	739,173.00	18,149.40	
Net Change in Fund Balance	0.00	0.00	0.00	-14,193.00	14,193.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	18,498.00	-18,498.00	Beginning balance to be determined
Ending Balance - June 30	0.00	0.00	0.00	4,305.00	-4,305.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	15,332,317.78	18,061,573.31	-2,729,255.53	18,506,012.00	-444,438.69	See explanations above
Total Expenditures - Governmental Funds	14,995,619.76	17,773,075.59	-2,777,455.83	18,133,395.00	-360,319.41	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	336,698.02	288,497.72	48,200.30	372,617.00	-84,119.28	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	42,877.31	42,877.31	0.00	-55,435.00	98,312.31	
Net Change in Fund Balance - Governmental Funds	379,575.33	331,375.03	48,200.30	317,182.00	14,193.03	
Beginning Fund Balance - July 1 - Governmental Funds	2,719,627.44	2,719,627.44	0.00	3,078,777.00	-359,149.56	
Ending Fund Balance - June 30 - Governmental Funds	3,099,202.77	3,051,002.47	48,200.30	3,395,959.00	-344,956.53	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	258,636.07	258,636.07	0.00	258,636.00	0.07	
Total Operating Revenues	258,636.07	258,636.07	0.00	258,636.00	0.07	
Expenditures-Not including Transfers Out or On-behalf	1,070,370.61	1,117,033.33	-46,662.72	1,177,924.00	-60,890.67	
Expenditures-On Behalf	0.00	60,891.70	-60,891.70	0.00	60,891.70	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	26,053.00	-26,053.00	Depreciation; see page 14 of audit report
Total Operating Expenses	1,070,370.61	1,177,925.03	-107,554.42	1,203,977.00	-26,051.97	
Operating Income (Loss)	-811,734.54	-919,288.96	107,554.42	-945,341.00	26,052.04	
Non-Operating Revenue - Interest Income Only (Local) - 1510	4,909.69	4,909.69	0.00	4,910.00	-0.31	
Revenue (State) - 3XXX	11,382.00	11,382.00	0.00	72,274.00	-60,892.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	60,891.70	-60,891.70	0.00	60,891.70	
Donated Commodities - 4550	0.00	41,984.00	-41,984.00	41,984.00	0.00	
Revenue (Federal) - 4XXX, not 4550	796,071.17	796,071.17	0.00	796,071.00	0.17	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	812,362.86	915,238.56	-102,875.70	915,239.00	-0.44	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	267,555.00	-267,555.00	
Other Financing Uses - Transfers Out Only	40,996.55	40,996.55	0.00	40,997.00	-0.45	
Net Transfers In (Out)	-40,996.55	-40,996.55	0.00	226,558.00	-267,554.55	
Change in Net Assets	-40,368.23	-45,046.95	4,678.72	196,456.00	-241,502.95	
Beginning Net Assets - July 1	85,313.68	85,313.68	0.00	138,746.00	-53,432.32	Beginning balance differences to be determined
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	44,945.45	40,266.73	4,678.72	335,202.00	-294,935.27	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	258,636.07	258,636.07	0.00	258,636.00	0.07	
Total Operating Expenses - Proprietary Funds	1,070,370.61	1,177,925.03	-107,554.42	1,203,977.00	-26,051.97	See explanations above
Operating Income (Loss) - Proprietary Funds	-811,734.54	-919,288.96	107,554.42	-945,341.00	26,052.04	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	812,362.86	915,238.56	-102,875.70	915,239.00	-0.44	
Net Transfers In (Out) - Proprietary Funds	-40,996.55	-40,996.55	0.00	226,558.00	-267,554.55	
Net Income (Loss) - Proprietary Funds	-40,368.23	-45,046.95	4,678.72	196,456.00	-241,502.95	
Net Assets, July 1, 2008 - Proprietary Funds	85,313.68	85,313.68	0.00	138,746.00	-53,432.32	
Net Assets, June 30, 2009 - Proprietary Funds	44,945.45	40,266.73	4,678.72	335,202.00	-294,935.27	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	60,891.70	-60,891.70	0.00	60,891.70	On behalf payments are not included separately in audit report
Fund 51 - On-Behalf Expenditures	0.00	60,891.70	-60,891.70	0.00	60,891.70	
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	23,905.01	23,905.01	0.00	834,587.00	-810,681.99	Refer to page 27 of audit report
Depreciation Expense - Fund 81	0.00	0.00	0.00	26,053.00	-26,053.00	Refer to page 28 of audit report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	2,789,478.62	-2,789,478.62	2,789,478.63	-0.01	See KDE website
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00	On Behalf Payments are not included in audit report; Per auditor On Behalf payments total amounts are \$2,789,478.62
On-Behalf Payments (Audit - KDE Web)	0.00	-2,789,478.62	2,789,478.62	-2,789,478.63	0.01	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	23,905.01	23,905.01	0.00	0.00	23,905.01	Not evaluating at this time
Change Total assets	-23,905.01	-23,905.01	0.00	0.00	-23,905.01	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-23,905.01	-23,905.01	0.00	0.00	-23,905.01	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fixed Assets	23,905.01	23,905.01	0.00	0.00	23,905.01	See above
Change in Total Fixed Assets	-23,905.01	-23,905.01	0.00	0.00	-23,905.01	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-23,905.01	-23,905.01	0.00	0.00	-23,905.01	